



**Articles for the
Annual Town Meeting, May 5, 2008
and the
Report of the Finance Committee
for Fiscal Year 2009**

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Articles to be voted on at Town Meeting
Article and Tax Summary
Report of the Finance Committee
Appropriation Summary
Schedules of Compensation
Operating Budgets

WARRANT ANNUAL TOWN MEETING

GREETINGS:

In the name of the Commonwealth of Massachusetts you are hereby required and directed to notify and warn the inhabitants of the Town of Dalton, qualified by law to vote in the Elections and Town Affairs, to meet in the :

WAHCONAH REGIONAL HIGH SCHOOL
MONDAY, MAY 5, 2008 AT 7:00 P.M.

Then and there to act on the following articles:

ARTICLE 1. To see if the Town will vote to hear a report of the Select Board on the "State of the Town"; or to take any other action in relation thereto.

ARTICLE 2. To see if the Town will vote to grant an easement to the Western Massachusetts Electric Company and Verizon New England, Inc., said easement to be a perpetual right to lay, construct, reconstruct, maintain, operate, replace and rebuild on, across, over and under the land, as shown on the plan available in the Office of the Town Clerk ,electric and transmission of intelligence distributions systems consisting of poles, guy, braces, wires, pipes, cables conduits, transformers, manholes, anchors, silos, handholes, transformer pads pedestals, meters, structures for streetlights and traffic signals, fixtures and other appurtenances useful in providing electric and transmission of intelligence and street lighting service and the right to enter said land for the purpose of inspecting and maintaining same; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

ARTICLE 3. To see if the Town will vote pursuant to the provisions of Section 4A of Chapter 40 of the Massachusetts General Laws, to authorize the Select Board to enter into an inter-municipal agreement with other cities, towns and political subdivisions for the group purchasing of supplies, commodities and services that the town is authorized by law to purchase, and to appropriate the town's share of the expenses for the administration of the program for the fiscal year beginning July 1, 2008; or to take any other action in relation thereto.

ARTICLE 4. To see if the Town will vote to authorize the Select Board to negotiate and enter into an inter-municipal agreement with the Town of Lanesborough, pursuant to the provisions of Section 4A of Chapter 40 of the Massachusetts General Laws, for the provision of Animal Control services upon such terms and conditions as the Select Board deem in the best interest of the Town; or to take any action in relation thereto.

ARTICLE 5. To see if the Town will vote to accept as a Public Way the right of way of Falls Brook Terrace as shown on a plan prepared by Hill Engineers, Architects, Planners, Inc. titled "Wahconah Brook Estates, North Street, Dalton MA - Definitive Lot Layout", which plan was approved by the Dalton Planning Board July 13, 2005 and recorded in the Berkshire Middle Registry of Deeds Plat H No. 15, and authorize the Select Board to acquire by gift, purchase or eminent domain, land or rights in land and the utilities within said way as so laid out, for all purposes for which public ways are used in the Town of Dalton; or to take any other action relative thereto.

ARTICLE 6. To see if the Town will vote pursuant to the provisions of Section 53E1/2 of Chapter 44 of the Massachusetts General Laws, to authorize the establishment of revolving funds for certain town departments for the fiscal year beginning July 1, 2008; or to take any other action in relation thereto.

ARTICLE 7. To see if the Town will vote to adopt the "Schedule of Compensation for Elected Officials" for the fiscal year beginning July 1, 2008; or to take any other action in relation thereto.

ARTICLE 8. To see if the Town will vote to determine what sums of money the Town will raise and appropriate, including provisions from Sewer User Fees, to defray charges

and expenses and debt service for the fiscal year beginning July 1, 2008; or to take any other action in relation thereto.

ARTICLE 9. To see if the Town will vote to raise and appropriate for the fiscal year beginning July 1, 2008, a sum of money for the purpose of providing recreation and leisure time activities to the people of Dalton; or to take any other action in relation thereto.

ARTICLE 10. To see if the Town will vote to raise and appropriate and/or transfer from Free Cash in the Treasury and/or transfer from the Overlay Surplus Account, a sum of money to the Reserve Fund (Account 132) for the fiscal year beginning July 1, 2008; or to take any other action in relation thereto.

ARTICLE 11. To see if the Town will vote to adopt a proposal for amendment of SECTION V. TRANSPORTATION of the Central Berkshire Regional School District Agreement as follows: "School transportation shall be provided by the regional school district and the cost thereof shall be apportioned on the basis of the actual cost of transporting students in each town"; or to take any other action in relation thereto.

ARTICLE 12. To see if the Town will vote to amend the Fiscal Year 2008 Town Operating Budget for Department 449 Sewer Treatment Plant Expenses, to increase the expense amount appropriated thereunder, and further, to appropriate a sum of money from available funds to pay said expense; or to take any other action in relation thereto.

ARTICLE 13. To see if the Town will vote to approve the vote of the Central Berkshire Regional School District to borrow a sum of money for the renovation of Wahconah Regional High School, provided that any such vote be expressly contingent upon a vote of the Town to exempt from the limitation on total taxes imposed by G.L. c.59, §21C (Proposition 2½) amounts required to pay the principal of and interest on the borrowing authorized by this vote; or to take any other action in relation thereto.

ARTICLE 14. To see if the Town will vote to re-authorize employment agreements between the Town and the Highway/Cemetery Superintendent, the Highway/Cemetery Foreman, the Communications Director and the Police Sergeant; all of which include annual salaries that were provided for under Article 8 hereinabove; or take any other action in relation thereto.

ARTICLE 15. To see if the Town will vote to transfer and or appropriate from Free Cash in the Treasury and/or the Overlay Surplus Account a sum of money for the purpose of reducing the expected tax rate increase in the 2009 fiscal year; or to take any other action in relation thereto.

ARTICLE 16. To see if the Town will vote to transfer and/or appropriate from available funds, a sum of money to the Capital Projects Stabilization Fund; or to take any other action in relation thereto.

TWO-THIRDS VOTE REQUIRED

ARTICLE 17. To see if the Town will vote to accept General Laws Chapter 44B sections 3 through 7, known as the Community Preservation Act, which establishes a special "Community Preservation Fund" that may be appropriated and spent for certain open space, historic resources and affordable housing purposes, to approve a property tax surcharge in amount not to exceed three per cent of the taxes assessed annually on real property which shall be dedicated to the fund, such surcharge to be imposed on taxes assessed for fiscal years beginning on or after July 1, 2008, and to exempt from the surcharge any or all of the following: (1) property owned and occupied as a domicile by a person who would qualify for low income housing or low or moderate income senior housing in the community; (2) Class Three, Commercial, and Class Four, Industrial, property in any year the town adopts a higher tax rate for those classes; or (3) \$100,000 of the assessed valuation of Class One, Residential, parcel; or take any other action relative thereto.

ARTICLE 18. To see if the Town will vote to raise and appropriate a sum of money for the purpose of paying the Town's share of the Operating Budget of the Central Berkshire

Regional School District for the fiscal year beginning July 1, 2008 expressly contingent upon subsequent Town approval of a Proposition 2 ½ override vote; or to take any other action in relation thereto.

ARTICLE 19. To see if the Town will vote to raise and appropriate a sum of money for the purpose of paying the Town's share of the Transportation Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2008; or to take any other action in relation thereto.

ARTICLE 20. To see if the Town will vote to raise and appropriate a sum of money for the purpose of paying the Town' s share of the Capital Budget of the Central Berkshire Regional School District for the fiscal year beginning July 1, 2008; or to take any other action in relation thereto.

ARTICLE 21. To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to fund additional expenses in department # 423 Snow and Ice incurred under the provisions of Massachusetts General Laws Chapter 44 Section 31D; or to take any other action in relation thereto.

ARTICLE 22. To choose and Elect the following Town Officers:

- | | |
|---------------------------------------|-------------|
| (2) Member(s) - Select Board | For 3 Years |
| (1) Moderator | For 1 Year |
| (1) Member - Planning Board | For 5 Years |
| (1) Cemetery Trustee | For 3 Years |
| (3) Library Trustees | For 3 Years |
| (1) Member - Dalton Housing Authority | For 5 Years |
| (3) Members - Finance Committee | For 3 Years |

DALTON FY 2009 ARTICLE AND TAX SUMMARY

Amounts below currently recommended by the Finance Committee

Note: Article #18 - Operating Budget - CBRSD has contingent override of 246,618

Article #3	Group Purchasing	\$	400
	#8 Town Operating Budget		5,718,635
	#9 Parks & Recreation (C.R.A)		60,665
	#10 Reserve Fund		65,000
	#12 Free Cash (Transfer To Fy08 Wastewater Treatment)		60,500
	#16 Free Cash (Transfer To Stabilization-capital)		100,000
	#18 Education Budget - Operating		6,621,619
	#19 Education Budget - Transportation		551,561
	#20 Education Budget - Capital		236,204
	#21 Free Cash (Transfer To Fy08 Snow & Ice Deficit)		<u>75,000</u>
Sub-total Appropriations			\$ 13,489,584

Additional Amounts Leading To The Tax Rate:

Special Town Meetings (Estimated)	\$	394,528
Abatement Allowance Overlay		70,000
State And County Assessments		36,183
Cherry Sheet Offsets		<u>11,941</u>
Sub-total Additional Amounts:	\$	<u>512,652</u>
Estimated Amount To Be Raised:	\$	14,002,236

Amounts Used To Reduce The Tax Rate:

State Estimated Receipts	\$	1,600,250
Local Estimated Receipts		918,470
Offset Receipts (Sewer User Fee)		658,368
Particular Purposes		364,683
Article #10 Free Cash Use (Transfer to Reserve Fund - ATM)		65,000
#12 Free Cash Use (Transfer to Wastewater Treat - ATM)		60,500
#15 Free Cash Use (Reduce Tax Rate - ATM)		560,000
#15 Overlay Surplus (Reduce Tax Rate - ATM)		46,173
#16 Free Cash Use (Transfer to Stabilization-C - ATM)		100,000
#21 Free Cash Use (Transfer to Snow & Ice - ATM)		<u>75,000</u>
Sub-total Reductions:	\$	<u>4,448,444</u>
Estimated Amount Raised By Taxation:	\$	9,553,792

REPORT OF THE FINANCE COMMITTEE FOR THE PROPOSED 2009 FISCAL YEAR BUDGET

Henry H. (Terry) Williams III - Chairman

As is the case each year, the primary goal of the Finance Committee, Select Board, and Town Manager while preparing the Fiscal Year 2009 budget is to ensure that the increase in Dalton's tax levy be as small as possible while continuing to provide the services expected by our residents. This requires all involved parties to actively seek out areas where expenses can be reduced and revenues enhanced. Unfortunately succeeding in this is becoming almost impossible in the current environment of a recessionary economy compounded by runaway inflationary increases in health and liability insurances as well as energy costs. At the same time, the state budget continues to struggle with its own structural deficit impeding its ability to meet its obligation to properly share its revenues with municipalities and schools. Thus as in recent years, the town faces its own imbalance between revenues and expenses, and must confront unpleasant choices of raising taxes, cutting services, depleting reserves or some combination of the three to balance the budget. During the past five years the single-family average residential tax bill has increased at 6-1/2% per year annualized, so it is not surprising that the committee believes it is critical that this year's increase be minimized. This year the town will reach its Proposition 2-1/2 Levy Limit for the first time since 1994. This by itself will cause the tax increase to only be about 2.6%. However as described in more detail later we will only be able to meet the minimal obligations of our budget by passing an override.

Keeping this in mind, our overall proposed spending plan for FY09 envisions total appropriations of \$14,002,236, which would translate to an increase of only about 2.9% or \$394,124 over last year. On the revenue side, it appears that direct state aid to the town (as opposed to that of the school district) will be only 1.8% greater than last year. The legislature recently signed on to a Local Aid initiative which guarantees this level for the upcoming year, even though they have yet to issue their detailed budget. The largest part of our state aid is the Lottery distribution which results from profits from this program. As of late, the Lottery is not keeping up with historical levels of revenue. Therefore, the governor's budget had proposed to cut this item and made additional funding contingent on passage of his casino proposal. The legislature recently defeated this plan, but will assure level funding of the Lottery aid by use of the state's rainy day fund. Local receipt estimates (comprised of excise taxes, permits, fees, fines, investment income and sewer user fees) are budgeted at an increase of 5.4% over last year. A major portion of this revenue comes from the auto excise tax which is also currently in decline as customers defer purchase of new cars. Although we estimate this line conservatively, there could be negative implications for future Free Cash levels which partly depend on receiving more revenue than estimated amounts. The sewer user charge is budgeted to increase at 13.7% above last year's, but this only covers the increased cost assessed from the city of Pittsfield. Thus, the committee, with concurrence of the rest of the financial team, proposes to recommend using \$606,173 of Free Cash and Overlay Surplus as a revenue source to reduce the tax rate increase and balance the budget. It is important to note that this is nearly one hundred thousand less than used last year. Unfortunately our reserves are beginning to evaporate and with it our ability to balance the budget without an override. This is why full approval of all

of our recommendations would result in a property tax assessment increase of about \$484,000 or 5.3% above FY2008 and trigger the necessity of a successful Proposition 2-1/2 levy limit override of \$246,618.

This year, as is past practice, the Town Manager's budget guidelines directed department heads to level-fund expense accounts where possible and minimize the rest to 2%. The committee has also concurred with the recommendation that all full-time non-bargaining town employees receive a 2% cost of living adjustment, except where individual employment contracts take precedence. Meanwhile, contract negotiations for employees subject to bargaining agreements are now underway. These include the Police, Highway, Cemetery, and the Communications departments. These salary budgets are level funded pending settlements. Should any contracts be finalized prior to town meeting the committee will review the agreements and make additional recommendations if warranted.

Representing a net increase of only about \$15,000, the 70 individual town budget lines evaluated by the committee this year, 9 are recommended for reduction, and 19 would remain the same. The rest are increasing. Most of the increases are small in terms of both absolute and percentage, but some specific areas of the budget recommended for a notable increase are: Financial Audit (+16,500) - the town hires an outside auditor every other year to do a complete formal audit and this is the year; Property Revaluation (+12,000) - to begin work on the FY2010 state mandated triennial recertification of all property values; Elections (+3,540) - due to state and national elections scheduled for this year; Town Hall Maintenance (+13,522) - as actual expenses for utilities have been under-funded causing excessive Reserve Fund transfers; Town Liability Insurance (+12,348) - for an estimated general 7-1/2% increase; and Wastewater Treatment (79,431) for increase in sewage disposal costs.

The committee recommends that certain accounts be reduced for FY 2006. Significant reductions are planned in the Select Board budget (-1,900) - due to a reduction in travel, lodging, meals and mileage - it is also important to note that in view of the current budget morass the members will not accept a raise in their stipend this year; Tax Title (-2,500) - this account was cut in half as last year's amount has not been needed; Berkshire County Retirement (-9,251) - as the early retirement incentive assessment has been fulfilled; Communications (-4,494) - a retirement from this department has resulted in lower salary costs with a new hire; and Vocational Education (-12,535) - is due to fewer students currently anticipated to register for this program than last year, however it should be noted that it is always a difficult line item to properly forecast as students often change their plans and the tuitions from the three institutions that our students attend are still only estimates.

As discussed annually, the budget of the Central Berkshire Regional School District has the greatest impact on the town of Dalton since their operating assessment to us will comprise 55% of the total town budget this coming year. This budget is not under the direct control of the member towns. The School Committee decides how to allocate the funding provided for their budget. The assessment to towns is generally calculated by taking the adopted school budget, subtracting state educational and transportation aid and other miscellaneous revenues, and then dividing the balance between the member towns by a weighted formula. Each town meeting votes on this requested assessment; if the respective amounts pass in 5 of the 7 member towns (Dalton, Becket, Cummington, Hinsdale, Peru, Washington, & Windsor) the entire budget is approved and each member

is responsible to appropriate their required share of the final certified amount. Should the requested assessment fail in at least three towns, the school committee must lower the budget and assessments. In the past, the enormity of the assessment, coupled with the lack of direct control to accept or reject the bottom line, has triggered necessary reductions in town services to preclude Dalton from exceeding the taxation levy limit while paying our share. Increases in the gross CBRSD budget have averaged nearly 7% annually over the past 16 years, a pace of more than double the inflation rate expanding it from \$11.5 million in FY92 to a requested level of \$24.5 million this year. During this same period of time the district has seen student enrollments decline. Since the height of enrollment in FY97, total students attending district schools has dropped 16.5% (-418), which when combined with budget increases are helping to drive an annual 8.3% average increase in the cost per student (which is currently nearing \$12,000/student). This upward trend has been driven primarily by the increasing cost of salaries and benefits. Throughout the economic boom times of the nineties, this could be overlooked, as the large increases in the school budgets were more than offset by hefty infusions of state aid driven by the Educational Reform Act of 1993 kept assessments in check. However since 2000 these additional state revenues slowed to a crawl and even declined for one year. During the past eight years total Chapter 70 and Regional Transportation Aid has increased at a rate of only slightly over 1/2% annually (actually dropping if one takes inflation into account). This effect can be blamed on a sluggish state economy and the aforementioned declining enrollment in this district which affects the formula. However, no matter how one looks at the reduced support for education, one conclusion is inevitable; this is producing undesirable effects on both towns and schools.

Regrettably, there comes a point at which it is no longer prudent to continue down this route towards fiscal irresponsibility. Since 2001, Dalton has supported the school district by increasing its contribution by an average of 7.2% per year; last year our town contributed almost \$2 million to the operating budget than a mere five years ago. Last fall, prior to the beginning of the annual budget process and recognizing the constraints in the town's ability to pay an increased school assessment, the Select Board wrote a formal letter to the school committee and administration requesting that the assessment increase for Dalton be held to no more than a 3% increase for FY09. Assisted by the savings of 19 teacher retirements, the district held their budget increase down and in fact only raised it by 3%. This still resulted in an average increase to the seven towns of 6.32%. For Dalton this means an assessment increase of 448,363 or 6.67%. This would amount to 2 million dollars more than the net minimum contribution, which is the lowest amount the state requires the town contribute. After careful consideration and realizing that the town has reached the levy limit, we have concluded that the only way that Dalton can afford the proposal of the school district for FY09 is for the town voters to specifically vote to tax themselves an additional \$246,618 (the amount above a 3% increase). With this in mind, the Select Board has agreed to place an overriding additional taxation to meet this request from the school. Passage of this amount will result in an approximate increase of \$.40 per thousand on the tax rate in addition to the .39 increase already presumed. A successful override will lead to an increase in the average single family tax bill of about \$86.00. The finance committee is supporting a motion recommending Article 19 be only fully approved contingent upon passage of this \$246,618 override. Should the override measure fail, Dalton will have rejected

the school budget, but still provided an appropriation of \$6,375,001. At that point we must wait until the other towns have acted to see if the school must lower their budget or if we must adjust our town budget downward so as to stay within the levy limit. As to the whether the committee members will recommend supporting the override ballot depends on how the district prioritizes reductions that might be made in their budget. It certainly will not be easy, but there exists a view that there are changes that can be made without harming the integrity of their educational mission statement.

Dalton votes the Transportation portion of the school assessment separately. It represents the amount left to pay after factoring the reimbursement from the state. Regional School Districts are supposed to receive full reimbursement, but this is never the case. So the towns pay again using a formula based on the number of students in each town. While the committee recommends a favorable vote on this Article 20, we intend to investigate more equitable methods for distributing the costs in the future as we feel that we pay more than our fair share.

The school capital budget assessment covers new construction and major improvements to the infrastructure of the school district and has been reduced this year by \$33,969 when compared to last year. This is largely the result of an outside audit where the school was advised to return to towns certain monies from bond premiums and interest income on borrowed funds for these sorts of projects. For Dalton, this amounted to a \$121,378 windfall against the debt assessment. Normally each town pays a pro-rata share of the total net debt and interest due on each project based on number of students attending the respective facility based on enrollment figures as of 10/1/07. Dalton's portion includes debt and interest payments on Nessacus, Wahconah roof, and small portions of the Becket and Kittredge projects and would have been \$357,582. The committee recommends Article 21 for approval at the requested level of \$236,204 with the understanding that next year we will not have this one-time reduction.

In conclusion, the committee continues to be committed to work closely with all town and school officials to further improve the efficiency and outcome of our final budget which is the result of many hours of hard work by all of those involved in a process that began one-half year ago. We would like to thank all the participants in this endeavor especially the town financial team, lead by Town Manager, Ken Walto and assisted by Town Accountant, Sandy Albano and Town Treasurer, Sharon Messenger. We also want to recognize our recording secretary, Esther Balardini, who is returning after a multi-year sabbatical. She has done an outstanding job reporting the minutes of our committee's work.

DALTON FY 2009 APPROPRIATION SUMMARY

ARTICLES 8, 9 & 10: EDUCATION BUDGET	FY2008	FY2009
Central Berkshire Regional School District		
*Operating Budget	6,232,636	6,621,619
Transportation	492,181	551,561
Capital Budget	<u>270,173</u>	<u>236,204</u>
	6,994,990	7,409,384

*The Select Board and Finance Committee DOES NOT recommended approval of the Operating Budget. The budget as approved by the School Committee is expressly contingent upon Subsequent Town approval of a Proposition 2 1/2 Override vote for the purpose of paying The Town's share of the Operating Budget of the Central Berkshire Regional School District.

ARTICLE 3: SCHEDULE OF COMPENSATION

Elected Officials

Moderator	330	337
Select Board-Chairman	4,020	4,020
Member (4)	12,480	12,480
Town Clerk	34,795	35,497

ARTICLE 5: TOWN OPERATING BUDGET

General Government

114 Moderator		
Salary	330	337
Expenses	119	100
	449	437
122 Select Board		
Salary-Elected	16,500	16,500
Expenses	5,200	3,300
	21,700	19,800
123 Town Manager		
Salaries	112,439	114,703
Expenses	9,200	9,200
	121,639	123,903
131 Finance Committee		
Expenses	180	185
	180	185
132 Reserve Fund		
Expenses	See Article #11	See Article # 10
135 Accountant		
Salaries	37,905	38,674
Expenses	6,510	6,760
	44,415	45,434
138 Group Purchasing		
Expenses	See Article #4	See Article #3
139 Financial Audit		
Expenses	0	16,500
	0	16,500

	FY2008	FY2009
141 Assessors		
Salaries	80,687	82,542
Expenses	16,975	17,175
	97,662	99,717
142 Tri Revaluation		
Expenses	0	12,000
	0	12,000
145 Town Treasurer		
Salaries	38,830	39,965
Expenses	13,850	13,850
	52,680	53,815
146 Town Collector		
Salaries	52,616	53,678
Expenses	11,140	10,659
	63,756	64,337
151 Town Counsel		
Expenses	34,000	34,000
	34,000	34,000
152 Telephone		
Expenses	16,500	16,500
	16,500	16,500
154 Recording Secretary		
Salary	3,772	4,032
	3,772	4,032
155 Floating Clerks		
Salaries	43,000	44,457
	43,000	44,457
157 Computer		
Expenses	7,650	7,650
	7,650	7,650
158 Postage		
Expenses	16,492	16,800
	16,492	16,800
159 Tax Title		
Expenses	5,000	2,500
	5,000	2,500
161 Town Clerk		
Salary-Elected	34,795	35,497
Salaries	26,482	27,520
Expenses	2,605	2,655
	63,882	65,672
162 Elections		
Salaries	5,233	8,248
Expenses	4,625	5,150
	9,858	13,398
163 Registrars		
Salaries	3,866	3,974
Expenses	2,675	2,800
	6,541	6,774

	FY2008	FY2009
171 Conservation Commission		
Expenses	2,025	2,025
	2,025	2,025
175 Planning Board /Board of Appeals		
Salary	21,002	22,021
Expenses	475	480
	21,477	22,501
182 Industrial Development Commission		
Expenses	1,010	1,010
	1,010	1,010
191 Old Dalton High		
Salary	1,500	1,500
Expenses	10,500	10,500
	12,000	12,000
195 Town Report		
Expenses	6,650	6,650
	6,650	6,650
196 Town Hall		
Salaries	45,705	46,513
Expenses	52,286	65,000
	97,991	111,513
197 Central Supplies		
Salaries	0	0
Expenses	13,325	13,592
	13,325	13,592
CATEGORY TOTAL	763,654	817,202
Public Safety		
210 Police Department		
Salaries	842,246	853,311
Expenses	79,413	81,008
	921,659	934,319
222 Communications		
Salaries	168,074	163,549
Expenses	2,075	2,106
	170,149	165,655
240 Building Inspections		
Salaries	36,390	37,111
Expenses	1,700	1,500
	38,090	38,611
244 Sealer of Weights & Measures		
Salary	1,195	1,219
Expenses	225	225
	1,420	1,444
247 Inspector of Meat & Cattle		
Salary	1,123	1,148
Expenses	0	0
	1,123	1,148

	FY2008	FY2009
292 Animal Control		
Salaries	18,664	19,108
Expenses	4,150	4,228
	22,814	23,336
293 Traffic Commission		
Salaries	0	0
Expenses	1	0
	1	0
294 Forest Warden		
Salaries	2,212	2,256
Expenses	1,240	1,240
	3,452	3,496
295 Emergency Response		
Salary	3,128	3,221
Expenses	3,600	3,672
	6,728	6,893
296 Shade Tree/Tree Warden		
Salary	1,881	1,919
Expenses	15,394	15,690
	17,275	17,609
CATEGORY TOTAL	1,182,711	1,192,511
Education		
320 Vocational Education		
Expenses	331,202	318,667
	331,202	318,667
CATEGORY TOTAL	331,202	318,667
Public Works		
401 Town Engineer		
Expenses	8,000	8,000
	8,000	8,000
420 Highway Department		
Salaries	323,116	332,286
Expenses	109,090	109,090
	432,206	441,376
423 Snow & Ice		
Salaries	26,208	26,208
Expenses	109,900	109,900
	136,108	136,108
424 Streetlights		
Expenses	72,875	76,734
	72,875	76,734
433 Sanitary Landfill		
Expenses	13,400	14,000
	13,400	14,000
434 Transfer Station		
Salaries	1,550	1,657
Expenses	42,114	46,077
	43,664	47,734

	FY2008	FY2009
440 Sewer Maintenance (Offset Receipts)		
Salaries	13,500	13,500
Expenses	6,750	6,750
	20,250	20,250
449 Sewer Treatment Plant (Offset Receipts)		
Salary	0	865
Expenses	558,687	637,253
	558,687	638,118
491 Cemetery Department		
Salaries	76,520	77,122
Expenses	20,075	20,075
	96,595	97,197
CATEGORY TOTAL	1,381,785	1,479,517
Human Services		
510 Board of Health		
Salary	23,994	25,273
Expenses	1,330	1,357
	25,324	26,630
522 Visiting Nurse Association		
Expenses	11,929	12,168
	11,929	12,168
523 Berkshire Mental Health		
Expenses	2,060	2,101
	2,060	2,101
541 Council on Aging		
Salaries	87,481	89,027
Expenses	7,627	8,102
	95,108	97,129
543 Veterans' Services		
Salary	6,123	6,245
Expenses	10,300	10,300
	16,423	16,545
591 Berkshire Regional Planning Commission		
Expenses	4,276	4,383
	4,276	4,383
CATEGORY TOTAL	155,120	158,956
Culture and Recreation		
610 Library		
Salaries	115,915	118,270
Expenses	50,869	51,848
	166,784	170,118
630 Parks and Recreation	See Article # 9	See Article # 9
650 Parks Maintenance		
Salaries	26,261	26,261
Expenses	14,392	14,392
	40,653	40,653

	FY2008	FY2009
691 Historical Commission Expenses	727 727	600 600
692 Memorial Day Committee Expenses	1,970 1,970	1,970 1,970
693 Cultural Activities Expenses	1,530 1,530	2,280 2,280
CATEGORY TOTAL	211,664	215,621
Debt Service		
710B Bond Fees	500 500	500 500
710L Debt and Interest (Landfill)	126,100 126,100	121,000 121,000
710H Debt and Interest (Highway)	114,037 114,037	56,526 56,526
710C Debt and Interest (Capital Imp.Program)	See Article #17	See Article # 20
710L/S Debt and Interest (Library SC)	26,842 26,842	28,168 28,168
710So.St. Debt and Interest (Highway)	50,000 50,000	0 0
CATEGORY TOTAL	317,479	206,194
Other		
911 Berkshire County Retirement Assessment Expenses	348,806 348,806	339,555 339,555
913 Unemployment Expenses	9,000 9,000	9,000 9,000
914 Group Health Insurance Expenses	717,093 717,093	734,985 734,985
915 Group Life Insurance Expenses	8,472 8,472	8,472 8,472
916 Medicare Expenses	26,000 26,000	31,798 31,798
919 Employment Benefits Salaries	15,000	15,000
Expenses	1,580 16,580	1,580 16,580

	FY2008	FY2009
998 Pension Reserve Fund Expenses	10,000 10,000	10,000 10,000
941 Court Judgments & Claims Expenses	3,000 3,000	3,000 3,000
945 Town Insurance Expenses	164,000 164,000	176,348 176,348
950 Commissioner of Trust Funds Expenses	229 229	229 229
CATEGORY TOTAL	1,303,180	1,329,967
ARTICLE TOTAL	5,646,795	5,718,635